

EXHIBIT 1

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA, RICHMOND DIVISION

In re: CIRCUIT CITY STORES, INC. *et al.*,

Chapter 11

Debtors.

Case No.: 08-35653 (KRH)

**DECLARATION OF CHERYL PERKINS IN SUPPORT OF OPPOSITION OF CREDITOR
ALAMEDA COUNTY TREASURER-TAX COLLECTOR TO LIQUIDATING TRUST'S
EIGHTEENTH OMNIBUS OBJECTION TO CLAIMS FIELD BY TAXING AUTHORITIES**

I, CHERYL PERKINS, do hereby declare as follows:

1. My name is CHERYL PERKINS. I am over the age of twenty-one and of sound mind. I could and would testify to the following of my own personal knowledge if called to do so in a court of law.

2. I am employed in the Office of the Clerk of the Board of Supervisors of the County of Alameda. My position is Clerk of the Board of Supervisors Services Manager. One of my job duties is to supervise and maintain filings of appeals of ad valorem property tax assessments in Alameda County.

3. I have checked to see whether any filings were made to appeal the assessments underlying the taxes for 2010 assessments underlying the claim submitted by the Alameda County Treasurer-Tax Collector in this bankruptcy proceeding. No such appeal was filed.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: April 6, 2011

In the City of Oakland, County of Alameda, State of California


CHERYL PERKINS